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# A BILL FOR AN ACT

RELATING TO THE RENTAL MOTOR VEHICLE SURCHARGE TAX.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1 SECTION 1. Section 251-2, Hawaii Revised Statutes, is  
2 amended by amending subsection (a) to read as follows:

3 "(a) There is levied and shall be assessed and collected  
4 each month a rental motor vehicle surcharge tax of [~~\$2 a day,~~  
5 ~~except that for the period of September 1, 1999, to August 31,~~  
6 ~~2008, the tax shall be \$3]~~ \$ \_\_\_\_\_ a day, or any portion of  
7 a day that a rental motor vehicle is rented or leased. The  
8 rental motor vehicle surcharge tax shall be levied upon the  
9 lessor; provided that the tax shall not be levied on the lessor  
10 if:

- 11 (1) The lessor is renting the vehicle to replace a vehicle  
12 of the lessee that is being repaired; and
- 13 (2) A record of the repair order for the vehicle is  
14 retained either by the lessor for two years for  
15 verification purposes or by a motor vehicle repair  
16 dealer for two years as provided in section 437B-16."



1 SECTION 2. Statutory material to be repealed is bracketed  
2 and stricken. New statutory material is underscored.

3 SECTION 3. This Act shall take effect on July 1, 2025.



**Report Title:**

Rental Motor Vehicle Surcharge Tax

**Description:**

Repeals the \$2 a day rate of the rental motor vehicle surcharge tax, in effect from September 1, 1999, to August 31, 2008; changes the \$3 a day rate to an unspecified amount. (SD2)

